

## **End-of-Fiscal Period Expenditure Patterns**

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**A**GENCIES WITH STATE GENERAL-FUND appropriations were asked to respond to the question of whether the existence of the Savings Incentive Program affected their end-of-fiscal year expenditure patterns. Responses are reported below.

### **House of Representatives**

"None."

### **Senate**

"None"

### **Joint Legislative Audit and Review Committee**

"None."

### **Court of Appeals**

"The potential rebate enabled the agency to plan for on-going staff development and training."

### **Office of the Governor**

Executive Operations and the Office of the Family and Children's Ombudsman: "The Savings Incentive Account removes the end-of-fiscal year "deadline" and allows us to focus on needed improvements."

### **Public Disclosure Commission**

"No effect."

### **Office of the Secretary of State**

"The potential for Savings Incentive rebates did not change our end-of fiscal year expenditure pattern. The Savings Incentive account allowed us to produce the first ever state primary voter's pamphlet. We hope to be able to utilize future Savings Incentive funds to further benefit the public."

### **Governor's Office of Indian Affairs**

"The Savings Incentive program did not impact Fiscal Year 2001 expenditure decisions."

### **Commission on Asian Pacific American Affairs**

"The Savings Incentive program allowed us to pursue initiatives that it could not otherwise. In addition, it has strengthened our internal capacity to advocate for the well being of Asian Pacific Americans in Washington."

### **State Auditor**

"No impact for the State Auditor's Office."

### **Washington Citizen's Commission on Salaries for Elected Officials**

"No effect."

**Attorney General**

"No effect."

**Caseload Forecast Council**

"As a small agency with predominantly fixed costs, the potential for rebates had little effect on our end of fiscal year expenditures."

**Department of Community, Trade and Economic Development**

"None for Fiscal Year 2001."

**Office of the Forecast Council**

"Our office costs are mainly ongoing, and this did not have an impact on us."

**Office of Financial Management**

"The potential for a rebate of funds through the Savings Incentive Account enabled the agency to plan for the carry forward of funds that could be used for future purchases."

**Commission on Hispanic Affairs**

"There was no effect in Fiscal Year 2001. No expenditures were made with Savings Incentive funds."

**Commission on African American Affairs**

"It did not have an impact on our expenditures, since our spending is ongoing."

**Human Rights Commission**

"None."

**Department of Revenue**

"Over the years, our agency has targeted adequate ending balances to ensure appropriations are not over spent. This did not change with the advent of the Savings Incentive program. However, knowing the benefits of good financial management creates a better feeling among some personnel about lapsing unspent appropriations."

**Board of Tax Appeals**

"No effect."

**Washington State Patrol**

"The Washington State Patrol did not consider the potential for Savings Incentive Account rebates as it approached the end of the fiscal year. Instead, attention was focused on whether or not a 2001 Supplemental Budget would be enacted, and whether or not it would provide some needed relief for several functions funded by General Fund-State appropriations, such as fire mobilization costs and the Executive Protection Unit.

Given the uncertainty, careful savings targets were established for General Fund-State program allotments. The enacted 2001 Supplemental Budget did, in fact, provide additional funding for the Executive Protection Unit, but the final general fund variance was only about 1.5 percent of the State Patrol's Fiscal Year 2001 General Fund-State appropriation."

**Department of Labor and Industries**

"None."

**Department of Licensing**

"None."

**Military Department**

"We strongly support the Savings Incentive Program. The ability to make one-time quality improvements and/or provide incentives to staff with General Fund-State savings is very beneficial to a small agency such as the Military Department."

**Indeterminate Sentence Review Board**

"The potential rebates had no affect on the Board's year end expenditures."

**Public Employment Relations Commission**

"For a small agency, any projects that would incur expenditures would be put off to the end of the fiscal year when it would be clear if we could afford them. The Savings Incentive Account's ability to accumulate through the years allows us to plan, prioritize, and execute technology improvements, and send people to needed training when the timing is appropriate, as opposed to when (and if) the money is available."

Although exchanging two dollars for one may not be financially astute, it has taken the pressure off condensing a three month project down to an end-of-fiscal year one month long project. Over the years, the mind set of squeezing every last dollar out of the appropriation authority has moved to banking half of unspent money, therefore enhancing project management and leveling out expenditure trends."

**Department of Social and Health Services**

"Fiscal year obligations were met and bills were paid without regard to the Savings Incentive Account balances."

**Department of Health**

"None."

**Department of Veterans Affairs**

"The potential for a rebate of fifty percent of unspent General Fund-State appropriations did not affect this agency's end-of-fiscal year expenditures."

**Department of Corrections**

"Since the funds were not spent, they had no effect on Fiscal Year 2001."

**Services for the Blind**

"No effect."

**Sentencing Guidelines Commission**

"As a small agency with fixed costs, the potential for Savings Incentive Account "rebates" had little effect on our end-of-fiscal year expenditures."

**Higher Education Coordinating Board**

"The potential savings had no impact on our end-of-fiscal year expenditures."

**Office of the Superintendent of Public Instruction**

"The effect of the potential for Savings Incentive Account "rebates" is that OSPI's budget planning and execution assumes a long-term perspective and avoids unnecessary last-month spending."

**School for the Blind**

"The potential for rebates had no effect on the School's end-of-fiscal year expenditures."

**School for the Deaf**

"The potential for rebates had no effect on the School's end-of-fiscal year expenditures."

**Workforce Training and Education Coordinating Board**

"The Savings Incentive program had no impact upon expenditure decisions made during Fiscal Year 2001 for the Work Force Training and Education Coordinating Board."

**University of Washington**

"No effect."

**Washington State University**

"No effect."

**Western Washington University**

"The potential "rebates" of unspent General Fund-State appropriations was not a factor in Western Washington University's end-of-fiscal year expenditure plan for Fiscal Year 2001."

**State Library**

"No effect."

**Washington State Arts Commission**

"Allows the agency to plan future technology and training needs thoughtfully and with due regard to the needs of our customers and staff."

**Washington State Historical Society**

"No material impact."

**Eastern Washington Historical Society**

"No effect."

**Columbia River Gorge Commission**

"The Savings Incentive Account money provides an excellent incentive for this agency to end each fiscal year with as much unspent funds as possible. The Columbia River Gorge Commission is funded half by Washington, half by Oregon, so realizing savings in Washington is very difficult. However, it is an excellent incentive to realize savings."

**Department of Ecology**

"Due to local governments not spending all their grant awards, and vacancies that were difficult to refill, we did have some positive variance at the end of the year. As the end of the biennium was nearing, and we saw that we would have a variance, we had the ability in some cases to spend federal, dedicated fund or General Fund-State. Although the potential for rebates was not the cause of the variance, it did give us an incentive in some cases to spend federal or dedicated funds instead of General Fund-State."

**Washington State Parks and Recreation Commission**

"None. Washington State Parks attempts to maximize the use of all of its funds. Existing dollars in the Savings Incentive Account are derived from balances of provisoed funds (for which projects were completed and funds remained)."

**Environmental Hearings Office**

"None. Our policy for spending has always been to do so in a conservative and prudent manner and we did not divert from that policy at the end of the last biennium."

**Conservation Commission**

"The Savings Incentive program did not have any impact upon Fiscal Year 2001 expenditure decisions."

**Growth Management Hearings Office**

"None."

**Department of Fish and Wildlife**

"The Department of Fish and Wildlife General Fund-State is barely adequate. Consideration of the Savings Incentive, at this time, is not a priority. Breaking even is our top priority."

**Department of Natural Resources**

"The potential for Savings Incentive Account rebates had negligible impact on the Department's end-of-fiscal year expenditures. Nearly all of the identified potentially unspent appropriations were related to "other target expenditure authority", and therefore savings would not be included in the Savings Incentive Account.

The Department currently has \$6,115 in the Savings Incentive Account from prior fiscal years."

**Department of Agriculture**

"No effect."

**Employment Security Department**

"The Employment Security Department has the highest percentage of employees eligible for retirement in the next five years, when compared to other state agencies.

The agency has been able to use these funds for quality leadership and the monitoring of quality improvements."

**State Board for Community and Technical Colleges**

"None."